

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

SECURITIES INVESTOR PROTECTION
CORPORATION,

Plaintiff,

v.

BERNARD L. MADOFF INVESTMENT
SECURITIES LLC,

Defendant.

Adv. Pro. No. 08-01789 (BRL)

SIPA Liquidation

CERTIFICATE OF SERVICE

I, RISHI KAPOOR, an attorney admitted to practice in the State of New York, hereby certify that on December 7, 2010, I caused a true and correct copy of the attached *Objection to Trustee's Revised Determination of Claim* filed by Albert H. Small to be served via ECF filing on all the parties registered to accept electronic service in the above-captioned case as of December 7, 2010, and via overnight delivery, by depositing a true and accurate copy enclosed in a properly addressed envelope wrapped into the custody of an overnight delivery service for overnight delivery, prior to the latest time designated by the overnight delivery service for overnight delivery, on the following:

Clerk of the United States Bankruptcy Court for
the Southern District of New York
One Bowling Green
New York, New York 10004

and

Irving H. Picard, Trustee
c/o Baker & Hostetler LLP
45 Rockefeller Plaza
New York, New York 10011

Dated: New York, New York
December 7, 2010

/s/ Rishi Kapoor

Rishi Kapoor